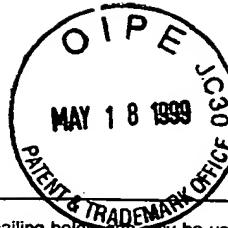


PART B—ISSUE FEE TRANSMISSION

Complete and mail this form, together with *[Signature]*, to: Box ISSUE FEE
Assistant Commissioner for Patents
Washington, D.C. 20231



MAILING INSTRUCTIONS: This form should be used for transmitting the ISSUE FEE. Blocks 1 through 4 should be completed where appropriate. All further correspondence including the Issue Fee Receipt, the Patent, advance orders and notification of maintenance fees will be mailed to the current correspondence address as indicated unless corrected below or directed otherwise in Block 1, by (a) specifying a new correspondence address; and/or (b) indicating a separate "FEE ADDRESS" for maintenance fee notifications.

CURRENT CORRESPONDENCE ADDRESS (Note: Legibly mark-up with any corrections or use Block 1)

SIXBEY FRIEDMAN LEEDOM & FERGUSON
2010 CORPORATE RIDGE
SUITE 600
MCLEAN VA 22102

MM41/0216

Note: The certificate of mailing below can only be used for domestic mailings of the Issue Fee Transmittal. This certificate cannot be used for any other accompanying papers. Each additional paper, such as an assignment or formal drawing, must have its own certificate of mailing.

Certificate of Mailing

I hereby certify that this Issue Fee Transmittal is being deposited with the United States Postal Service with sufficient postage for first class mail in an envelope addressed to the Box Issue Fee address above on the date indicated below.

Rose M. Fichtel

(Depositor's name)

Rose M. Fichtel

(Signature)

May 17, 1999

(Date)

APPLICATION NO.	FILING DATE	TOTAL CLAIMS	EXAMINER AND GROUP ART UNIT	DATE MAILED
08/847,314	04/23/97	019	MUNSON, G	2811 02/16/99
-First Named Applicant	YAMAZAKI, 35 USC 154(b) term ext. = 0 Days.			

TITLE OF INVENTION LASER PROCESSING METHOD, METHOD FOR FORMING A FLASH MEMORY, INSULATED GATE SEMICONDUCTOR DEVICE AND METHOD FOR FORMING THE SAME

ATTY'S DOCKET NO.	CLASS-SUBCLASS	BATCH NO.	APPLN. TYPE	SMALL ENTITY	FEES DUE	DATE DUE
2 0756-1650	257-316.000	P19	UTILITY	NO	\$1210.00	05/17/99

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363). Use of PTO form(s) and Customer Number are recommended, but not required.

Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.

"Fee Address" Indication (or "Fee Address" Indication form PTO/SB/47) attached.

2. For printing on the patent front page, list (1) the names of up to 3 registered patent attorneys or agents OR, alternatively, (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

*Sixbey, Friedman,
Leedom & Ferguson, P.C.
Eric J. Robinson*

3

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. Inclusion of assignee data is only appropriate when an assignment has been previously submitted to the PTO or is being submitted under separate cover. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

Semiconductor Energy Laboratory Co., Ltd.

(B) RESIDENCE: (CITY & STATE OR COUNTRY)

Kanagawa-ken, Japan

Please check the appropriate assignee category indicated below (will not be printed on the patent)

Individual corporation or other private group entity government

4a. The following fees are enclosed (make check payable to Commissioner of Patents and Trademarks):

Issue Fee
 Advance Order - # of Copies 10

4b. The following fees or deficiency in these fees should be charged to:

DEPOSIT ACCOUNT NUMBER 19-2380 (0756-1650)
(ENCLOSE AN EXTRA COPY OF THIS FORM)

Issue Fee
 Advance Order - # of Copies

The COMMISSIONER OF PATENTS AND TRADEMARKS IS requested to apply the Issue Fee to the application identified above.

(Authorized Signature)

[Signature] (Date)
Reg. No. 38,285 5/17/99

120.00
30.00

NOTE: The Issue Fee will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the Patent and Trademark Office.

Burden Hour Statement: This form is estimated to take 0.2 hours to complete. Time will vary depending on the needs of the individual case. Any comments on the amount of time required to complete this form should be sent to the Chief Information Officer, Patent and Trademark Office, Washington, D.C. 20231. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND FEES AND THIS FORM TO: Box Issue Fee, Assistant Commissioner for Patents, Washington D.C. 20231

Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

TRANSMIT THIS FORM WITH FEE

*RECEIVED
MAY 20 1999
Publishing Division*

5/19/1999 SSAN 7314 FC142 FC161